

March 13, 1953

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The Honorable Warren Peterson
Chairman, Arizona State Tax Commission
State Capitol Building
Phoenix, Arizona

Dear Mr. Peterson:

This letter is in reply to your letter of March 12, 1953, concerning the request of the Post Auditor for permission to examine certain corporate income tax returns. The Tax Commission, in compliance with Section 73-1323, A.C.A. 1939, as amended (Excise Revenue Act of 1935) and Section 73-1547, A.C.A. 1939 (The Income Tax Act of 1933) is forbidden to divulge the amount of income or other information contained in the tax report or tax return filed by a taxpayer. However, the Legislature, in 1950, in its First Special Session, created the position of Post Auditor and in the Act repealed all other acts or parts of acts in conflict with the Act creating the position of Post Auditor (Laws, 1950, First Special Session, Chapter 28, Section 3). Among the duties set forth in said Act there appears Section 10-942, A.C.A. 1939, as amended, which reads in part as follows:

"10-942. The post auditor shall: * * *

(d) Have access at all times to all the books, accounts, reports, vouchers or other records, confidential or otherwise, of any state department, institution, board or commission of the state for use of the legislature." (Emphasis supplied)

Therefore, in view of the above-quoted section of the Code, the request of the Post Auditor should be granted. Such information that he obtains can only be used for the benefit of the Legislature and cannot be used to circumvent the legislative intent that the tax returns and reports are confidential matters.

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If there is any further information you desire,
please do inform this office.

Yours very truly,

JMM:GC

JOHN M. MC GOWAN
Assistant to the
Attorney General

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